

The importance of this legislation is that these individuals believed that they followed state law. The cities and towns involved believed that they followed state law and therefore all parties involved believed that these benefits were not subject to tax. However, the IRS currently has an audit project ongoing in CT and has deemed these benefits taxable. All this legislation says is that all parties involved made a good faith effort to comply with what they thought the law was. The state was in error. That error has been rectified but those individuals on disability should not be required to pay 3 years back taxes plus interest and penalties. Yet the interest and penalties on this tax continue to increase each day and are quite beyond the means of most of these families where the primary breadwinner is disabled.

This provision was reported by the Ways and Means Committee in 1992, passed the House on the suspension calendar, included in H.R. 11 and vetoed by then President Bush. This provision enjoys the bipartisan support of the entire Connecticut Congressional delegation. I hope that the House will see fit to provide these Connecticut families with the tax relief they need most.

STOP ILLEGAL IMMIGRATION AND PROTECT UNITED STATES JOBS

HON. BILL McCOLLUM

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mr. McCOLLUM. Mr. Speaker, today I am proud to introduce legislation which would improve the quality of the Social Security card and make it a crime to counterfeit work authorization documents. This is absolutely critical to our fight against illegal immigration. Several of my colleagues, including Mr. SCHUMER, Mr. STENHOLM, and Mr. HORN, join me in this effort.

Illegal immigrants come to the United States for one overwhelming reason: jobs. In response to this obvious magnet for illegal immigration, the 1986 immigration bill created employer sanctions, making it illegal to knowingly hire an illegal alien. That law requires everyone seeking employment in the United States to produce evidence of eligibility to work. One of the documents that may be produced together with a driver's license to prove this eligibility is the Social Security card. The primary reason employer sanctions are not working today is the rampant fraud in the documents to prove eligibility to work, specifically the Social Security card. H.R. 2202 would reduce the number of documents that may be produced from 29 to 6. This helps, but one of the six is still the Social Security card. As long as it can be easily counterfeited, employer sanctions will not work.

Why is it so important to make employer sanctions work? There are 4 million illegal aliens in the United States today. This number increases by 300,000 to 500,000 annually. Most illegals are non-English speaking, poorly educated, and lacking in marketable skills. Their numbers are so large in the communities and States where they are settling that they cannot be properly assimilated, and they are having a very negative social, cultural, and economic impact.

Even if the southwest border were sealed—which it can't be—it would not solve the illegal immigration problem. Nearly 50 percent of illegals are here because they entered on legal temporary visas and did not leave. The only way to stop illegals from coming, through the border or otherwise, is to eliminate the magnet of jobs. The only way to do that is to make employer sanctions work.

Mr. Speaker, the bill I am introducing today will make major strides in our efforts to make employer sanctions work. Until sanctions work, our fight against illegal immigration will be in vain.

A BEACON-OF-HOPE FOR ALL AMERICANS: RANDALL BLOOMFIELD

HON. MAJOR R. OWENS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mr. OWENS. Mr. Speaker, with the 1996 election behind us, this Nation has completed another cycle for the ongoing democratic process which makes America great. The electoral process and the public officials selected through this process are invaluable assets in our quest to promote the general welfare and to guarantee the right to life, liberty, and the pursuit of happiness. It is important, however, Mr. Speaker, that we also give due recognition to the equally valuable contribution of non-elected leaders throughout our Nation. The fabric of our society is generally enhanced and enriched by the hard work done year after year by ordinary volunteer citizens. Especially in our inner city communities which suffer from long public policy neglect, local grassroots leaders provide invaluable service. These are men and women who engage in activities which generate hope. I salute all such heroes and heroines as Beacons-of-Hope.

Randall Bloomfield is one of these Beacons-of-Hope residing in the central Brooklyn community of New York City and New York State. Few doctors in central Brooklyn can match the impeccable record of achievement of Dr. Bloomfield.

Dr. Bloomfield is directly responsible for many community empowerment efforts. His vision, sincerity, and competence have resulted in the writing of proposals and the presentation of various studies that have educated the community. Over the years, he has made dozens of scholarly presentations on subjects such as "Current Approaches to Gynecological Chemotherapy." In addition, he is co-author of a proposal which gained funding for the Provident Neighborhood Health Center and has written numerous articles including one on Legislator-Physician relationships.

Throughout the years, Dr. Bloomfield has worked diligently in several positions that he found to be beneficial to his community. He currently serves as the chairman of the Moya Medical Scholarship Fund and is the co-chair of the Medgar Evers Medical Program.

Born in New York City, Dr. Bloomfield has served 2 years in the Army. He is a graduate of City College of New York and Downstate Medical Center. He is married to Edris L. Adams and the father of Diane Elizabeth and Robert Randall.

Randall Bloomfield is a Beacon-of-Hope for central Brooklyn and for all Americans.

INEQUITY IN THE TAX CODE

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mr. CRANE. Mr. Speaker, today I am introducing legislation designed to end an inequity that currently exists in our Tax Code. The Federal Unemployment Tax Act [FUTA] exempts certain churches and religious organizations operated by churches from having to pay State unemployment taxes. This exemption extends to schools directly operated by churches. Although church-operated schools are exempt, there is one class of religious schools which is presently not exempt—schools which, in equity and fairness, and for constitutional reasons, deserve this exemption.

The schools in this nonexempt class are religious schools which are not operated by churches, but are instead operated by lay boards of believers. Such schools are as pervasively religious as the church-operated schools. Indeed, nonchurch religious schools would not exist except for their religious mission and are, in every way except church affiliation, religiously indistinguishable from exempt schools. It is my understanding that these schools constitute about 20 percent of the membership of the Protestant evangelical schools in the country, and that, in addition, Catholic, Jewish, and other Protestant schools fall into this category.

Quite simply, these schools should not have to bear the burden of the FUTA tax. The intent and purpose of these schools are the same as those operated by churches. Not exempting such schools raises serious constitutional questions with respect to the free exercise and establishments clauses of the first amendment as well as the equal protection clause of the 14th amendment. Although an effort was made to bring this issue before the Supreme Court, the Court did not reach the merits and dismissed the case on other grounds. Recognizing the constitutional issues involved, the U.S. Department of Labor deferred the initiation of conformity proceedings for roughly 2 years against States which exempt these schools from State unemployment tax "until the constitutional issue is definitively resolved." The constitutional issue has yet to be resolved and the Department of Labor has since started enforcing its interpretation of the law.

My legislation will clarify this issue once and for all by simply amending the Internal Revenue Code to provide that service performed for an elementary or secondary school operated primarily for religious purposes is exempt from the Federal unemployment tax. Many Members of Congress will find religious schools in their district that fall into this non-exempt category, and, moreover, will find that these schools merit equitable and constitutional treatment. I would ask my colleagues to join me in an effort to bring equity to this section of the Tax Code.